

CERTIFIED MAIL: 7013 1090 0002 0794 5759

August 21, 2013

Jeffrey Wagner
Internal Revenue Service
Suite 500 M/S 5128
1550 American Blvd. East
Bloomington, MN 55425

INTERNAL REVENUE SERVICE
RECEIVED

AUG 23 2013

SB/SE Compliance
Bloomington, Minnesota

Re: Letter dated 03/28/2013 "Final Notice: Notice of Intent to Levy"

Jeffrey Wagner:

I am in receipt of your letter dated 03/28/2013, "Final Notice: Notice of Intent to Levy."

It is necessary to inform you that it is not now, nor has it ever been my intention to avoid paying any obligation that I owe.

My intention is to establish that you understand the following:

- Internal Revenue Service (herein known as IRS) is a collector governed by the Fair Debt Collection Practices Act.
- That IRS is liable for any and all violations of the Fair Debt Collection Practices Act.
- Pursuant to the Fair Debt Collection Practices Act {title 15 USC §1692(g)}, I, John Thornton, hereby challenge the IRS regarding the alleged liability on your letter dated 03/28/2013, "Final Notice: Notice of Intent to Levy." Please provide a proof (evidence) of claim or proof of liability.

Respectfully,



John Thornton

John Thornton
4128 Utica Ave. S.
St. Louis Park, Minnesota [55416]

7013 1090 0002 0794 5459

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL™



7013 1090 0002 0794 5459



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55425

U.S. POSTAGE
PAID
CIRCLE PINES, MN
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AMOUNT

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INTERNAL REVENUE SERVICE
RECEIVED

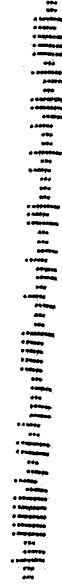
AUG 23 2013

SB/SE Compliance
Bloomington, Minnesota

Jeffrey Wagner
Internal Revenue Service
Suite 500 M/S 5128
1550 American Blvd. East
Bloomington, MN 55425

AUG 23 2013

5542531104 0002



John Thornton
PO box 31258
Mesa, Arizona 85275
August 28, 2013

INTERNAL REVENUE SERVICE
RECEIVED

Jeffrey Wagner
1550 American Blvd suite 500 M/S 5128
Bloomington, MN 55425

SEP - 3 2013

SB/SE Compliance
Bloomington, Minnesota

Re: lack of evidence, bad faith, harassment and threats

Greetings Jeffrey:

You have dealt with me in bad faith; you continue acting with an authoritarian attitude as if you can bark orders to me and when I don't capitulate you threaten more aggression and retaliate by adding more years to your attack. Below is an unedited statement of the facts from a complaint about you sent to your area counsel John C. Schmittiel by Marc Stevens proving you are harassing me under the guise of pretended authority:

Wagner wrote up and left a "summons" at the home of Mr. Thornton as if Wagner had any business or evidence of jurisdiction over Thornton.

Thornton and I called Wagner 29 July 2013. When asked if there was evidence proving jurisdiction Wagner said yes but got hostile when I asked for specific evidence the constitution and code applied to Thornton. Wagner made a false statement that I could not assist Thornton with just a third party authorization. Wagner was also making a false statement to avoid his lack of evidence proving jurisdiction by deliberately mistaking an issue of fact with an issue of law; Wagner dodged the evidence question claiming he was not going to argue constitutionality of the code. Wagner hung up on us.

We spoke with Amanda Shirley 30 July 2013. Shirley confirmed I could assist Thornton with only a third party authorization. When asked about evidence proving jurisdiction Shirley said: "I don't have to provide you with evidence." When asked if her position regarding evidence the code applies was: "The code applies because the code says so" Shirley stated: "Absolutely." She did not accept or understand that is circular logic, not evidence and gave us the contact information for Brenda Jones her supervisor.

We spoke with Jones 31 July 2013 and Jones refused to answer questions regarding Wagner's lack of evidence. She made false statements that by asking about evidence we were arguing or debating. She claimed the summons was not arbitrary but when asked about the evidence to support she said: "We're not going to go there." She resorted to platitudes instead of evidence saying about the validity of the summons: "It is what it is." Jones also hung up on us.

Another good faith effort made to speak to Wagner on 1 August 2013. Wagner was again hostile and refused to discuss evidence of jurisdiction and hung up on us.

We also tried again with Shirley 6 August 2013 and she refused to discuss evidence or change her position.

13 August 2013 we appeared, with a witness, John Thomas, at the IRS office in Bloomington, Minnesota. Wagner was hostile from the start and was visibly shaking throughout the meeting. He has an authoritarian attitude and spoke condescendingly to us. He was adamant I could not assist Thornton and threatened to have me thrown out if I did speak. A recording of this meeting is included here.

After some discussion about my participation Wagner threw me out. Thornton repeatedly asked about evidence the constitution and code applied to him and Wagner could not give a responsive answer. Wagner kept talking about codes but could not provide any evidence the code applies. Wagner insisted it was a

frivolous argument. Before ending the meeting Wagner handed Thornton additional summons for eight more years, again without a shred of evidence to support, it appears to be retaliation because Thornton did not respect Wagner's authority.

I had spoken with two other agents about the problem I was having with Wagner and Shirley and they spoke with them and Wagner and Shirley came back out and spoke with me. This is also recorded. They insisted I had raised a frivolous argument. When asked to identify the alleged frivolous argument Wagner and Shirley said we're done here and went back into their office. A recording is also on the submitted CD.

15 August 2013 I called and spoke with Wagner. I asked again for him to identify the alleged frivolous argument and he refused to discuss it and told me to talk to Brenda Jones and he hung up the phone.

I spoke to Jones 15 August 2013 and she was hostile and said she had nothing to say to me, that we raised a frivolous argument and hung up on me when I asked if she understood what the word frivolous meant. I called back and I asked her about the alleged frivolous argument and she insisted my asking for evidence of jurisdiction was a frivolous argument. I asked her to put that in writing because I have never seen an appellate court rule asking for evidence is a frivolous argument.

All Brenda did was send the same list of frivolous arguments/issues of law, nothing showing where an issue of fact was declared to be a frivolous argument.

Issues

Wagner has established a pattern of hostile, authoritarian behavior; he has refused to demonstrate any good faith and evidence of jurisdiction. He is dishonest by dodging of evidence claiming we are raising a frivolous argument when only questioning the evidence. Shirley and Jones are aware and have been complicit and enabled Wagner's misconduct.

It is dishonest to call a question an argument so as to avoid answering. Our position, based on Wagner's own statements and behavior, there's no evidence the constitution and code are applicable to Thornton, is not a frivolous argument. It's an issue of fact, not an issue of law such as the frivolous arguments Wagner suggests. Every case is fact specific so citations to other court opinions are irrelevant, just a dishonest tactic to distract from Wagner's lack of evidence and good faith.

This is why Wagner and Shirley refused to disclose the alleged frivolous argument; they know we didn't present one. Shirley admitted to relying on circular logic which is obviously not evidence.

the code is applicable because

Because it's an issue of fact, if Wagner believes there's evidence, then good faith dictates he must disclose those facts. This means that if there is evidence, then our position is wrong; but not frivolous because Wagner would have to demonstrate why we are wrong:

“frivolous. So clearly and palpably bad and insufficient as to require no argument or illustration to show the character as indicative of bad faith upon a bare inspection...” Ballentine's Law Dictionary, page 503.

Wagner continues to refuse to present any evidence because he has none. Wagner wrote up another "summons" against Thornton for an additional eight years as retaliation because Thornton did not submit quietly to Wagner's demands. Thornton challenged the authoritarian and Wagner retaliated by doing another groundless summons and threatening more aggression.

Wagner has no evidence the constitution and code apply; he is knowingly proceeding against Thornton without jurisdiction and Shirley and Jones, instead of having him back off became willing accomplices.

This is another good faith effort for you to either provide your evidence the constitution and code apply to me and you have jurisdiction over me, or you drop this matter. If you continue being dishonest and saying an issue of fact is a frivolous argument, then these facts will be used against you if you perjure yourself by filing an affidavit of good faith into the courts.

Last, the frivolous arguments list does not include any issues of fact, but you already know that. I only question the evidence relied on proving the constitution and code apply. It is bad faith at the least to continue conflating an issue of fact with one of law. It's just a dishonest tactic to deflect attention away from a lack of evidence proving jurisdiction.

If you can find that on your list, please provide the page and argument number. You can either do it now or when you are on the stand in court if you decide to file into court.

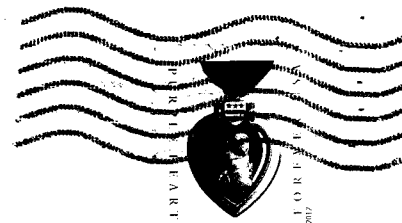
Respectfully,

John Thornton
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John Thornton
PO Box 31258
Mesa, Arizona [85275]

MINNEAPOLIS MN 554

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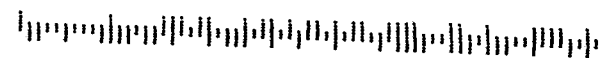
Jeffrey Wagner
1550 American Blvd East
Suite 500 M/S 5128
Bloomington, MN 55425

INTERNAL REVENUE SERVICE
RECEIVED

SEP - 3 2013

SP/SE Compliance
Bloomington, Minnesota

5542531104



John Thornton
PO box 31258
Mesa, Arizona 85275
5 September 2013

INTERNAL REVENUE SERVICE
RECEIVED

Jeffrey Wagner
1550 American Blvd E
Suite 500 M/S 5128
Bloomington, MN 55425

SEP 09 2013

JEFFREY WAGNER
BLOOMINGTON, MINN

Re: lack of evidence, bad faith, harassment and threats

Greetings Jeffrey:

Instead of being responsive to my requests for evidence you sent a non-responsive form letter. Either you don't understand that an issue of fact is not the same as an issue of law, or you are continuing to be dishonest and act in bad faith. I think it's bad faith.

I didn't ask you to change the laws, only to provide the evidence, if any, you rely on proving the constitution and code apply to me. All you can provide is circular nonsense:



and false allegations I raised a frivolous argument. If you had evidence you would provide it. If I raised a frivolous argument then you would be able to cite the page and number from your list of frivolous arguments such as page 2, #2. Again, and you put this latest false allegation in the mail, if you can find my issue of your lack of evidence on the list, then provide the page and argument number. I'd also like to see the evidence the constitution and code apply and you have any jurisdiction.

At this point your only jurisdiction is aggression and threats of more aggression. You have no evidence and the fact you continue ignoring my requests is evidence of your bad faith. You can either provide it now or try on the stand on cross if you persist in this harassment.

Respectfully,

John Thornton

CC

John C. Schmittiel
Internal Revenue Service, area counsel
Cray Plaza Suite 650
390 Jackson St.
St. Paul, MN 55101

EXHIBIT E

John Thornton
PO box 31258
Mesa, Arizona 85275

MINNEAPOLIS MN 553

06 SEP 2013 PM 2 L



INTERNAL REVENUE SERVICE
RECEIVED

SEP 09 2013

Internal Revenue Service
Bloomington, Minnesota

Jeffrey Wagner
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Suite 500 M/S 5128
Bloomington, MN 55425

55425110425

